SIKKIM

GOVERNMENT GAZETTE

EXTRAORDINARY
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THE SIKKIM TRANSPORT INFRASTRUCTURE DEVELOPMENT FUND (AMENDMENT) RULES, 2006

No. 03/IT&CT DIV/2006 **Dated: 08/06/2006**

NOTIFICATION

In exercise of the powers conferred by Section 11 of the Sikkim Transport Infrastructure Development Fund Act, 2004, the State Government hereby makes the following rules to amend the Sikkim Transport Infrastructure Development Fund Rules, 2004, namely:-

Short title, extent and commencement

1. (1) These rules may be called the Sikkim Transport Infrastructural Development Fund Rules, 2006.
   (2) They extend to the whole of Sikkim.
   (3) They shall be deemed to have come into force on the 1st day of April, 2006.

Amendment of rule 3

2. In the Sikkim Transport Infrastructural Development Fund Rules, 2004 (hereinafter referred to as the said rules) for sub-rule (1) of Rule 3, the following shall be substituted, namely:-
"Every person or the State or Central Government including department of other States situated in Sikkim, any local body, any authority or Corporation established by or under any statute and any State or Central Government undertaking referred to in sub-section (2) of section 4 of the Act shall furnish quarterly return in Form-1 to the prescribed authority at the end of each quarter"

Amendment of rule 4

3. In the said rules, in rule 4,-
   (i) in sub- rule (1),-
   (a) after the words 'the person' and before the words'liable to furnish return', the words "/firm/Company/organization" shall be inserted,
   (b) after the words 'sales of goods' and before the words 'made by him', the words "or self consumption, or utilization for commercial purposes or consumption in the process of manufacturing of goods, or execution of works

contract, or operation of machine, equipment or motor vehicles employed for any commercial activities, by importing from outside the State,by making purchase or otherwise" shall be inserted;

(ii) in sub-rule(3), after the words 'signed by the person' and before the words 'making such deposit, the words "/firm /company/organization" shall be inserted.

Substitution of Form I

4 In the said rules, for the existing Form I, the following shall be substituted, namely:-

" FORM 1
FORM OF RETURN
(see rule 3 (1))

Return of cess payable in respect of the quarter ending.....

1. Name of the person / firm/ company/ organization liable to pay cess.....
2. Address of the person / firm/ company/ organization liable to pay cess.....
3. Registration No. under the Sikkim Sales Tax Act,1983 or VAT (TIN) number:

4. Quantity of goods sold/ self consumed / utilized for commercial purpose/ consumed in the process of manufacturing of goods, or execution of works contract, or operation of machine, equipment or motor vehicles employed for any commercial activities by importing from outside the State, by making purchase or otherwise, during the quarter on which cess is payable

Name of goods	**Quantity in litre/kilogram**
(a) Motor spirit (petrol)	
(b) High speed diesel oil.	

5. Cess payable on sale of goods / self consumption/utilization for commercial purpose or consumption in the process of manufacturing of goods or execution of works contract or operation of machine, equipments or motor vehicles employed for any commercial activities by importing from outside the State by making purchase or otherwise referred to in item (4):

(a) on sale / self consumption / utilization for commercial purpose or execution of works contract or operation of machine, equipment , motor vehicle employed for any commercial activities by importing from outside of motor spirit (petrol)
@.....per litre Rs.....

(b) on sale / self consumption / utilization for commercial purpose or execution of works contract or operation of machine, equipment , motor vehicle employed for any commercial activities by important from outside of high speed diesel oil
@.....per litre Rs.....

6. Total cess payable:
7. Particulars of payments made:

Treasury Branch where Payment is made	Challan No and Date	Amount of cess paid

I hereby declare that the statements made herein above are true to the best of my knowledge and belief.

Date.....

Signature.....
Status....."

T.T. Dorjee
Principal Secretary
Finance, Revenue and Expenditure Department.